

STATE OF CALIFORNIA

**SUMMARY OF EXPENDITURES AND CONSTRUCTION PROGRESS**

UNDER CHAPTER 8, PART 10, DIVISION 1 EDUCATION CODE

SAB 184 (REV. 03/96)

(See reverse side for instructions)

DEPARTMENT OF GENERAL SERVICES

STATE ALLOCATION BOARD

Submit to: *Department of General Services  
Office of Public School Construction  
Audit Unit  
501 "J" Street, Suite 400  
Sacramento, CA 95814*

Distribution: *Office of Public School Construction (original copy)  
County Superintendent of Schools  
Authorized Agent*

SCHOOL DISTRICT	COUNTY	APPLICATION NUMBER
	REPORT NUMBER	PERIOD ENDING

**PART I SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THIS REPORT PERIOD**

ITEM	TOTAL FROM PREVIOUS REPORT	DURING REPORT PERIOD	TOTAL TO DATE	THIS COLUMN FOR STATE USE
1. District Funds Deposited				
2. Other District Funds Not Deposited				
3. State Funds Deposited				
4. Total Available Funds				
5. Expenditures				
6. Amounts Returned to State				
7. Balance Available				

**PART II REPORT ON PROGRESS OF PROJECT**

ITEM	ENTRY
1. Percent of project completed	
2. Date construction began per inspector's report or Notice to Proceed (attach copy for each contract)	
3. Date construction actually completed per Notice of Completion	
4. Date Notice of Completion filed (attach copy for each contract)	

AS AUTHORIZED AGENT I CERTIFY, UNDER PENALTY OF PERJURY, THE FOREGOING STATEMENTS TO BE TRUE AND CORRECT		DATE
TYPED NAME	TYPED TITLE	TELEPHONE NUMBER
PREPARER'S NAME	PREPARER'S TITLE	TELEPHONE NUMBER

## General Instructions

- Enter the number of the application (i.e., 22/99999-00-01, 22/99999-00-02, etc.).
- Number reports consecutively (i.e., 1, 2, etc.).
- A separate report is needed for each application.

The first expenditure report (both Forms SAB 184 and 184A) will not be due to the Office of Public School Construction until 90 days after the main construction contract is complete. However, reports may be submitted on a more frequent basis if this is more convenient for the district. When all expenditures have been incurred, any expenditures from State and district funds not previously reported, should be reported on an additional set of Forms SAB 184 and 184A no later than 90 days after the last expenditure is incurred. After the final report is received, a closeout audit is done based on costs reported by the district.

## Specific Instructions

### Part I Summary of Receipts and Disbursements for this Report Period

This section summarizes the financial transactions of the district's project. Amounts in the column headed "Total from Previous Report" are the same as the amounts shown for "Total to Date" in the preceding report submitted, if any. The first report submitted should show "0" for "Total from Previous Report". In the column headed "During Report Period" enter totals of amounts for transactions during the current report period. In the column headed "Total to Date" show the sum of the items listed in the two preceding columns. The right hand column of the schedule is for reconciliation with State records and is to be left blank by the district.

**Item 1. District Funds Deposited.** Show all district funds such as match, interest earned in the County Treasury, and funds required to be deposited as a condition of bid approval, that have been deposited in the district's State School Building Lease-Purchase (SSBL-P) Fund as required by law for use on the construction project. These deposits must be certified to the Director of the Office of Public School Construction by the County Superintendent of Schools on *Form SAB 185, Certification of County Superintendent of Schools*.

**Item 2. Other District Funds Not Deposited.** Show only restricted funds [i.e., Certificates of Participation (COPs), General Obligation Bonds, and Mello-Roos Bonds] which cannot legally be deposited in the SSBL-P Fund but are being used to meet the district's share of the project costs.

**Item 3. State Funds Deposited.** The amount of State warrants received and placed on deposit in the district's SSBL-P Fund for this project.

**Item 4. Total Available Funds.** Show the sum of Items 1, 2, and 3.

**Item 5. Expenditures.** Show the total amount spent from State and district funds. The amount should agree with *Forms SAB 184A, Detailed Listing of Warrants Issued by the District*. If, due to insufficient funding, any expenditures were charged to a fund other than the SSBL-P Fund, the district must indicate on the Form SAB 184A the fund to which the expenditures were originally charged. Later, when sufficient State funds are received, the expenditures charged to other funds should be reimbursed. Expenditures charged to restricted funds for General Obligation and Mello-Roos Bonds and Trust Funds established for Certificates of Participation (COPs) which cannot be reimbursed may be listed on a separate Form SAB 184A.

**Item 6. Amounts Returned to State.** Show any abatements, (i.e., funds returned to the State).

**Item 7. Balance Available.** The amount of district and State funds remaining available for project expenditures. The balance available should be equal to Item 4 minus Items 5 and 6.

### Part II Report on Progress of Project

**Item 1. Percent of Project Completed.** Show the estimated percentage of the entire project that has been completed. If not started enter N/A. If completed, including the purchase of all furniture and equipment, enter 100 percent.

**Item 2. Date Construction Began.** Show the date construction actually began. This can usually be obtained from the inspector's first report or the Notice to Proceed. However, if this date is obtained from another source, please indicate that source here.

**Item 3. Date Construction Actually Completed.** Show the date construction actually completed as indicated on the Notice of Completion recorded in the County Recorder's Office.

**Item 4. Date Notice of Completion Filed.** Show the date the *Notice of Completion* was filed on the last effective contract. If the project was constructed in increments, the last contract would apply in this instance. Attach a copy of the *Notice of Completion* for each contract with the 100 percent report.